## **AMENDMENT**

In the Claims:

23. (Cancelled) A method, comprising:

forming a first layer of inorganic spin-on glass on a substrate;

depositing a first dielectric on the first layer;

forming a second layer of inorganic spin-on glass on the first dielectric; and planarizing the second layer of spin-on glass.

- 24. (Cancelled) The method of claim 23 wherein forming the first layer of spin-on glass comprises depositing a siloxane-based spin-on glass on the substrate.
- 25. (Cancelled) The method of claim 23 wherein forming the first layer of spin-on glass comprises depositing a polyimide spin-on glass on the substrate.
- 26. (Cancelled) The method of claim 23 wherein forming the first layer of spin-on glass comprises depositing a polymethylmethacrylate spin-on glass on the substrate.
- 27. (Cancelled) The method of claim 23 wherein forming the first layer of spin-on glass comprises curing the first layer at 425°C.
  - 28. (Cancelled) The method of claim 23, further comprising:

forming a second dielectric on the substrate before forming the first layer of spin-on glass; and

forming the first layer of spin-on glass on the second dielectric.

29. (Cancelled) The method of claim 23, further comprising:

forming a layer of metal on the substrate before forming the first layer of spin-on glass; and

forming the first layer of spin-on glass on the layer of metal.

30. (Cancelled) The method of claim 23, further comprising:

forming a layer of metal on the substrate before forming the first layer of spin-on glass;

depositing a second dielectric on the layer of metal before forming the first layer of spin-on glass; and

forming the first layer of spin-on glass on the second dielectric.

- 31. (Cancelled) The method of claim 23 wherein depositing the first dielectric comprises performing a plasma-enhanced deposition of the first dielectric onto the first layer of spin-on glass.
- 32. (Cancelled) The method of claim 23 wherein depositing the first dielectric comprises depositing an oxide onto the first layer of spin-on glass.
- 33. (Cancelled) The method of claim 23 wherein depositing the first dielectric comprises depositing a low-temperature oxide onto the first layer of spin-on glass.
- 34. (Cancelled) The method of claim 23, further comprising planarizing the first dielectric while planarizing the second layer of spin-on glass.
- 35. (Cancelled) The method of claim 23, further comprising planarizing the first dielectric and the first layer of spin-on glass while planarizing the second layer of spin-on glass.
- 36. (Cancelled) The method of claim 23 wherein planarizing the second layer of spin-on glass comprises etching back the second layer of spin-on glass.
- 37. (Cancelled) The method of claim 23, further comprising:

  wherein planarizing the second layer of spin-on glass comprises etching back the
  second layer of spin-on glass; and

etching back the first dielectric while etching back the second layer of spin-on glass.

38. (Cancelled) The method of claim 23, further comprising:

wherein planarizing the second layer of spin-on glass comprises etching back the second layer of spin-on glass; and

etching back the first dielectric and the first layer of spin-on glass while etching back the second layer of spin-on glass.

- 39. A semiconductor structure, comprising:
- a substrate;
- a first layer of inorganic spin-on glass disposed on the substrate;
- a first dielectric disposed on the first layer; and
- <u>a planarized second layer of inorganic spin-on glass disposed on the first</u> dielectric.
- 40. The semiconductor structure of claim 39 wherein the first layer of spin-on glass comprises a siloxane-based spin-on glass.
- 41. The semiconductor structure of claim 39 wherein the first layer of spin-on glass comprises a polyimide spin-on glass.
- 42. The semiconductor structure of claim 39 wherein the first layer of spin-on glass comprises a polymethylmethacrylate spin-on glass.
  - 43. The semiconductor structure of claim 39, further comprising:
    a second dielectric disposed on the substrate; and
    wherein the first layer of spin-on glass is disposed on the second dielectric.
  - 44. The semiconductor structure of claim 39, further comprising:

    a metal layer disposed on the substrate; and

    wherein the first layer of spin-on glass is disposed on the metal layer.
  - 45. The semiconductor structure of claim 39, further comprising:

    a metal layer disposed on the substrate;

    a second dielectric disposed on the metal layer; and

    wherein the first layer of spin-on glass is disposed on the second dielectric.

- 46. The semiconductor structure of claim 39 wherein the first dielectric comprises a low-temperature oxide.
- 47. The semiconductor structure of claim 39, further comprising a planarized boundary that includes the planarized second layer of spin-on glass and a planarized portion of the first dielectric.
- 48. The semiconductor structure of claim 39, further comprising a planarized boundary that includes the planarized second layer of spin-on glass, a planarized portion of the first dielectric, and a planarized portion of the first layer of spin-on glass.